APPENDIX

Claims 1 and 7 now read as follows:

A semiconductor device comprising:

a semiconductor chip,

a protective insulating layer comprising a coating layer covering the surface of the

semiconductor chip;

a plurality of connecting conductors connected to the surface of the semiconductor chip and penetrating the coating layer beyond the outside surface of the coating layer;

wherein the connecting conductor includes a plurality of layers formed of same material and at least one of the layers is formed as a stress-absorbing layer having lower hardness than other layer.

7. A semiconductor device comprising:

a semiconductor chip,

a protective insulating layer comprising a coating layer covering the surface of the onductor chip;

semiconductor chip;

a plurality of connecting conductors connected to the surface of the semiconductor chip and penetrating the coating layer beyond the outside surface of the coating layer;

wherein the connecting conductor includes a plurality of layers formed of different material and at least one of the layers is formed as a stress-absorbing layer having lower hardness than other layer.